

EXHIBIT 21

Michael Corrigan
October 04, 2022

IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF NEW YORK

* * *

STAR AUTO SALES OF BAYSIDE :
INC., (d/b/a STAR TOYOTA : CASE NO.
OF BAYSIDE), STAR AUTO SALES: 18-cv-05775 (ERK) (TAM)
OF QUEENS, LLC, (d/b/a :
STAR SUBARU) STAR HYUNDAI, :
LLC, (d/b/a STAR HYUNDAI :
LLC), STAR NISSAN, INC., :
(d/b/a STAR NISSAN)), METRO :
CHRYSLER PLYMOUTH, INC. :
(d/b/a STAR CHRYSLER JEEP :
DODGE), STAR AUTO SALES OF :
QUEENS COUNTY, LLC, (d/b/a :
STAR FIAT) and STAR AUTO :
SALES OF QUEENS VILLAGE, LLC: :
(d/b/a STAR MITSUBISHI), :
Plaintiffs :

vs. :

VOYNOW, BAYARD, WHYTE AND :
COMPANY, LLP, HUGH WHYTE :
and RANDALL FRANZEN, :
Defendants :

* * *

Videotape deposition of MICHAEL CORRIGAN, held
at the offices of U.S. LEGAL SUPPORT, 1818 Market
Street, 14th Floor, Philadelphia, Pennsylvania 19103,
beginning at 10:32 a.m., on Tuesday, October 4, 2022,
before Alice T. Mattes, Court Reporter and Notary
Public, there being present:

* * *

U.S. LEGAL SUPPORT
Northeast Processing Center
1818 Market Street, Suite 1400
Philadelphia, Pennsylvania 19103
(877) 479-2484

1 Q Okay.

2 A But the main client base I believe
3 was car dealerships.

4 Q Okay. And so when you said small clients
5 tax returns, would that be like individuals?

6 A Correct.

7 Q Okay.

8 A Yeah.

9 Q Okay. If you could kind of peg a percentage
10 of the amount of work that you did at Voynow with
11 respect to car dealerships versus non-car
12 dealerships. What would you peg that percentage as?

13 A I mean, the majority of my time there
14 was the auditing aspect of going to the actual car
15 dealerships. So I would think the majority of my,
16 you know, work and stuff was basically that, you
17 know, going doing the auditing, pulling some
18 reporting. I was responsible for inventory.
19 Basically I was going out to the cars. You know, we
20 had a collection of VIN numbers, making sure they're
21 on the lot. If not, we were trying to figure out,
22 you know, what -- you know, what was the reason why
23 that car was not on the lot. And then we would
24 bring our data back to the office when we came back
25 to the office.

Michael Corrigan
October 04, 2022

1 Q Okay. So you would collect different
2 reports at the various dealerships and then review
3 those reports back at the Trevose office.

4 A Correct.

5 Q Okay.

6 A Yes.

7 Q And that was the general modus operandi when
8 you were doing these audits at car dealerships?

9 A Correct.

10 Q Okay. Generally how long would you -- would
11 you be at a car dealership when you were doing these
12 audits? Was it like a day, two days, three days?

13 A Some of the dealerships were smaller
14 than others. You know, I do recall the Star, I
15 believe that was like a weekend trip. We would go
16 on a Friday and then we would come back on a Sunday.

17 Q Okay. So you'd be there for --

18 A A full weekend.

19 Q -- three days, then?

20 A Basically doing work Saturday and
21 Sunday.

22 Q Okay.

23 A Yeah.

24 Q All right. So like two workdays.

25 A Yeah, that's correct.

Michael Corrigan
October 04, 2022

1 Q Okay.

2 A Some clients we would just, you know,
3 go there for the day and come back. It all depended
4 like, you know, how far it was.

5 Q Right. Right.

6 And you remember Star being in New
7 York, so it was a bit of a drive --

8 A Yes.

9 Q -- to go up there. Right?

10 A Correct.

11 Q Okay. And generally would you carpool with
12 the team that was going to be working on these
13 audits at Star?

14 A Yes. Correct.

15 Q Okay. And, generally speaking, how many
16 people would there be on let's say the Star audits?

17 A I would say -- I mean, usually I
18 would think it was around six, I would say.

19 Q And I'm assuming that the number of
20 employees ranged just depending on the size of the
21 dealership --

22 A Yeah. I mean --

23 Q -- in terms of doing other audits at
24 dealerships?

25 A Yeah. I mean, there are some other

Michael Corrigan
2792
October 04, 2022

1 second page in the first paragraph it says, "Every
2 dealership is at risk for theft and financial
3 misstatement. These threats are especially high if
4 a store lacks formal, regularly reviewed internal
5 controls."

6 Do you see that?

7 A Yes.

8 Q Okay. Was it your understanding that in
9 terms of doing these audits at these dealerships
10 that you were trying to provide regularly reviewed
11 internal controls --

12 MS. FITZGERALD: Objection.

13 BY MR. LABUDA:

14 Q -- for the dealership?

15 MS. FITZGERALD: Objection.

16 THE WITNESS: Correct.

17 BY MR. LABUDA:

18 Q Okay. And then there's -- the next
19 paragraph talks about "Is your accounting accurate?"
20 And the first sentence says, "The first element of a
21 strong internal control system is detailed, current
22 and accurate financial information."

23 Do you see that?

24 A Yes. Correct.

25 Q Okay. Was that also one of the services

Michael Corrigan
October 04, 2022

1 Do you see that?

2 A Yes.

3 Q Again, is that something that you -- the
4 service that you were performing for Voynow in terms
5 of these audits at dealerships?

6 MS. FITZGERALD: Objection.

7 THE WITNESS: Can you rephrase that
8 again.

9 BY MR. LABUDA:

10 Q Was the fact -- was what you were trying to
11 do and the service you were trying to perform at
12 these dealerships to perform inventory counts?

13 A Yeah. I mean, we were -- I mean, for
14 these inventories and stuff, I mean, we were just
15 responsible for kind of pulling -- you know, we
16 would pull a group of data, we would go out to the
17 cars. And if there is any issue, I mean, we would
18 go back and then we would try to figure out what
19 that issue -- you know, why that car wasn't there or
20 why a certain part, VIN number, you know, is not in
21 the shop. And then we would have to talk to
22 managers to come up with a solution, so.

23 Q Right. And the reason why you were checking
24 the inventory is to make sure that what was listed
25 in the books and records was actually there.

Michael Corrigan
October 04, 2022

1 Correct?

2 MS. FITZGERALD: Objection.

3 THE WITNESS: That's correct.

4 BY MR. LABUDA:

5 Q Okay. And one of the reasons you would do
6 that is to make sure that the employees aren't
7 stealing. Correct?

8 A Correct.

9 MS. FITZGERALD: Objection.

10 THE WITNESS: Yeah.

11 BY MR. LABUDA:

12 Q And then if you go to the next, I guess at
13 the bottom of this page, which is 28268.

14 It says, "How does an audit help?"

15 Do you see that?

16 A Yes.

17 Q And it says, "External audits provide no
18 guarantee against fraud, but it's often helpful to
19 have an objective, experienced outsider verify and
20 analyze your accounting records. CPA's are trained
21 to spot anomalies and will recommend ways to improve
22 internal control weaknesses."

23 Do you see that?

24 A Yes.

25 Q Okay. Was that also the type of service

Michael Corrigan
October 04, 2022

1 Q One more for the time being. I'm going to
2 show you what's been marked as Exhibit 28.

3 * * *

4 (Pause.)

5 * * *

6 BY MR. LABUDA:

7 Q I'm going to show you what's been marked
8 Exhibit 28. And just take a minute to review that.

9 A Okay.

10 Q And let me know when you've had a chance to
11 review.

12 A (Witness reading.)

13 I reviewed.

14 Q Okay. Have you ever seen this document
15 before?

16 A Yes, I have seen this document
17 before. And I seen reports that are very similar to
18 this, so.

19 Q Okay.

20 A That we would pull.

21 Q And this is a list of various schedules at
22 the Star dealerships.

23 A Um-hmm.

24 Q Is that correct?

25 A Correct.

Michael Corrigan
October 04, 2022

1 Q Okay. And this type of document would be
2 used by Voynow to understand the different types of
3 schedules at Star. Correct?

4 MS. FITZGERALD: Objection.

5 THE WITNESS: Yeah. I mean, we would
6 pull -- I mean, this would be printed once
7 we go to the dealership. I mean, we would
8 print, you know, these reports before, you
9 know, we'd kind of go out and do our
10 services, so.

11 BY MR. LABUDA:

12 Q Right. Okay. Just to know which schedules
13 to look at --

14 A Correct.

15 Q -- correct?

16 A What we're working on, yes.

17 Q Right. Okay.

18 And then from here there would be
19 different assignments by Randy, or whoever, who was
20 going to be working on what schedules. Correct?

21 A Correct.

22 MS. FITZGERALD: Objection.

23 BY MR. LABUDA:

24 Q Okay. And do you have any recollection of
25 working on any particular schedules when you were at

Michael Corrigan
October 04, 2022

1 Star, like service and parts, or anything like that?

2 A No. I mean, I don't recall service
3 and parts. I recall the inventory piece. But
4 not -- you know, a report, I mean, if I -- to what I
5 kind of remember and stuff, a report could be kind
6 of similar to this and have the VIN numbers and
7 stuff listed on the actual report. And then we
8 would go to the actual lot and you would match up
9 the, you know, cars and the VIN numbers.

10 Q Okay. So, for example, number nine on the
11 first page is new car inventory. Right?

12 A Um-hmm. Correct.

13 Q So if you were assigned to do new car
14 inventory from here you would print out the new car
15 schedule. Correct?

16 A Correct.

17 MS. FITZGERALD: Objection.

18 THE WITNESS: Yeah.

19 BY MR. LABUDA:

20 Q Okay. And then that would list all of the
21 cars that were listed in the books and records of
22 Star as cars that Star was supposed to have.
23 Correct?

24 MS. FITZGERALD: Objection.

25 THE WITNESS: Correct.

Michael Corrigan
October 04, 2022

1 BY MR. LABUDA:

2 Q Okay. And then you would go out and
3 actually check to make sure that the list that's on
4 the new car inventory schedule was -- matched up
5 with reality.

6 A Yes.

7 MS. FITZGERALD: Objection.

8 BY MR. LABUDA:

9 Q Correct?

10 A Yes.

11 Q Okay. And that would also be the same
12 process for used cars as well. Correct?

13 A Correct.

14 MS. FITZGERALD: Objection.

15 BY MR. LABUDA:

16 Q Okay. So there would be a used car
17 schedule, and you would go out and check to make
18 sure that the schedule matched up with reality.

19 A Yeah.

20 Q Right?

21 A And, I mean, pretty similar as well
22 with the parts, you know, if -- you know, in the
23 parts department. So it would be very similar as
24 well.

25 Q Right. Okay.

Michael Corrigan
October 04, 2022

1 A Yeah.

2 Q That's in the event of doing an inventory
3 check. Correct?

4 A Correct.

5 Q Okay.

6 A Yeah.

7 Q And then if -- let's say if a car wasn't on
8 the lot but it was on the schedule, what would you
9 do?

10 A I mean, first, I mean, you would --
11 we would bring it back to Randy. You know, bring it
12 to him. And then, you know, either he or as a
13 group, or whatever, I mean, we would go speak to
14 somebody in the financial kind of department and
15 kind of figure out what's the issue. And that will
16 also be reported and documented and stuff in, you
17 know, the reports that we bring back to the office.
18 And then we put together, and then Randy, you know,
19 kind of puts the final report together and sends it
20 to the client.

21 Q Okay. So my understanding is this, that
22 whatever assignments you had at Star, or whatever
23 dealership you would report those findings to Randy
24 in some type of written format. Correct?

25 A Correct.

Michael Corrigan
October 04, 2022

1 Other question is, in terms of the
2 reports that you would draft up to give to Randy,
3 would those generally be drafted at Voynow's
4 offices?

5 A Correct.

6 Q Okay.

7 A Yes.

8 Q So you would collect the data from the
9 dealership and then actual do your -- actually do
10 your reporting at the Voynow offices.

11 A Yeah. I mean, we had like black
12 binders and stuff that we would put the data and
13 reports that -- from that day into, and then we
14 would bring that back to the office. And we had
15 like kind of file briefcases kind of thing that we
16 would bring. So that would go back to the office as
17 well.

18 Q Okay. So and if there was some type of
19 question that you had and the client provided you
20 with backup documentation to show that this is a
21 valid or a good transaction, that would also be
22 collected by you and the Voynow team and brought
23 back to the Voynow offices?

24 A Correct.

25 MS. FITZGERALD: Objection.

Michael Corrigan
October 04, 2022

1 BY MR. LABUDA:

2 Q Okay.

3 A Yeah.

4 Q And do you have any recollection in terms of
5 how the documents were stored at Voynow? Like were
6 they put in boxes? Were they put in file cabinets?

7 A I mean, I do recall a room in the
8 office that was just, I mean, filled with boxes and
9 stuff. So I believe they were -- it was pretty much
10 like our file kind of cabinet. There might have
11 been metal cabinets. I can't recall a hundred
12 percent. But there was like a file room that we
13 stored stuff.

14 Q Okay. And I'm assuming it would be
15 segregated in some way by dealerships so that the
16 Star stuff was in one place and Kerbeck was in
17 another place?

18 A Correct. Yes.

19 Q Okay. And would it also be segregated by
20 the particular visits? So if you made a visit in
21 July of 2013, or whatever, all that data that you
22 would collect would be in one particular spot?

23 A I don't recall. I mean, I -- I kind
24 of remember. I think it was kind of split by year
25 and stuff. So that's -- that's just coming to my

Michael Corrigan
October 04, 2022

1 memory. I'm pretty sure that's how it was kind of
2 split out.

3 Q Okay.

4 A So...

5 Q Was the scope of the work discussed before
6 you actually went up to the client site in terms of
7 what you were going to be doing up there?

8 A Correct. I mean, Randy would talk to
9 us prior to, you know, going up, and, you know,
10 we're going to this client. And, you know, we would
11 kind of talk -- I mean, he would kind to talk to us
12 what we kind of want to look at or what we would be
13 doing. And then we kind of had the idea of going
14 into, you know, the weekend and stuff, what we'll be
15 working on. I mean, it was usually kind of told to
16 us on Friday, and then we would go to their client
17 on the weekend, so.

18 Q Okay. And was that ever memorialized in
19 writing in any way, like a e-mail or memo or
20 anything like that?

21 A I can't recall.

22 Q Okay.

23 So I know you had mentioned tax
24 season. Were there tax services that you worked on
25 when you were at Voynow?

Michael Corrigan
October 04, 2022

1 A I recall working on some individual
2 tax returns. I mean, not complete in the whole
3 actual tax return. But, I mean, kind of assisting
4 in, you know, the process. And then it would get
5 signed and, you know, reviewed and stuff from one of
6 the CPA's that would sign off.

7 Q Okay.

8 A And then, you know, put it to the
9 completed file, so.

10 Q And when you say "individual tax returns"
11 you're talking about an individual person?

12 A Yes.

13 Q Okay. So it wasn't like when you went to
14 Star you did any type of tax work for them.

15 A I don't recall any of the tax -- like
16 actual like corporate tax services and stuff with
17 them.

18 Q Okay. All the work that you did at Star was
19 this audit work that you were talking about?

20 A Yeah.

21 MS. FITZGERALD: Objection.

22 THE WITNESS: I mean, that I recall
23 personally, yes.

24 BY MR. LABUDA:

25 Q Okay.

Michael Corrigan
October 04, 2022

1 similar. Yeah.

2 Q Okay. So the same work that you did at
3 Kerbeck you also did at Star.

4 A Correct.

5 MS. FITZGERALD: Objection.

6 BY MR. LABUDA:

7 Q Okay. And just so I understand it
8 correctly, the initial thing that you would do is
9 you would actually get the physical inventory
10 schedule. Correct?

11 A Correct.

12 Q Okay. And then from there -- from there you
13 would go out to the actual lot, let's say if you
14 were looking at the car inventory. Correct?

15 A Um-hmm. Correct.

16 Q And you'd actually count the cars and match
17 them up in terms of VIN number to VIN number --

18 A Yes.

19 Q -- off the schedule. Correct?

20 A Yes. Correct.

21 Q Okay. And then if there -- if there were no
22 irregularities, you would -- there wouldn't really
23 be anything to do other than to report that there
24 were no irregularities. Correct?

25 A Correct. Yes.

Michael Corrigan
October 04, 2022

1 Q And... And is it fair to say that whenever
2 there is some type of irregularity that your job was
3 to understand why there was some type of
4 irregularity. Correct?

5 A Correct.

6 MS. FITZGERALD: Objection.

7 BY MR. LABUDA:

8 Q Okay. And part of that was to ultimately
9 ask the client why things aren't matching up.
10 Correct?

11 A Correct. Yes.

12 Q Okay. And then also for them to provide
13 backup to actually confirm what they're actually
14 saying is accurate. Correct?

15 MS. FITZGERALD: Objection.

16 THE WITNESS: That's correct.

17 BY MR. LABUDA:

18 Q Okay. And then you would collect that
19 backup and take that information back to Voynow's
20 offices so you could assemble your report. Correct?

21 A Correct. Yes.

22 Q Okay. And that was the same at all the
23 dealerships. Correct?

24 A Yes, correct.

25 Q Okay. Do you have any recollection of

Michael Corrigan
2806
October 04, 2022

1 Q Okay. So that you would do that at Star,
2 Kerbeck, or whatever dealership you were working
3 for?

4 A Yeah. I mean, I wasn't responsible
5 in the recommendations. But I was responsible for,
6 you know, bringing whatever we were to find to bring
7 it back to -- as a group, talk about it. Randy, you
8 know, as well, you know, with putting together a
9 report, he might have spoke to -- or one of the
10 accountants, you know, might have spoke to, you
11 know, someone -- you know, the financial adviser, or
12 whatever, at the time, or the controller.

13 Q Okay. So just so I understand, in terms of
14 your report to Randy wouldn't necessarily include
15 recommendations. That would be something that Randy
16 would then pass on to the client in terms of a
17 better recommendation?

18 A Correct.

19 Q Okay.

20 A Yeah.

21 Q Do you have any recollection of any of the
22 Star employees that were there, you know, like the
23 CFO or manager or anything like that?

24 A I don't recall, no.

25 Q If I mentioned the names, like Vivian, does

Michael Corrigan
October 04, 2022

1 Right?

2 A Correct.

3 Q So fair to say you didn't see -- you've
4 never seen this document before. Correct?

5 A I've seen a very similar report.

6 Q Okay.

7 And would this be --

8 A I mean, the reports that -- that I've
9 seen may -- it might have not been the AP report.
10 But even the inventory or a parts report, I mean, a
11 very similar format, so.

12 Q Okay. You have a recollection of seeing
13 accounts payable reports at Star. Correct?

14 A No.

15 Q Okay.

16 A I don't recall.

17 Q Okay.

18 A Yeah.

19 Q Is it fair to say that you've seen accounts
20 payable reports when you worked at Voynow?

21 A I mean, I don't a hundred percent
22 recall. I mean, I've seen very similar reports of
23 this, but not -- it may -- like a similar format,
24 so.

25 Q Okay.

Michael Corrigan
October 04, 2022

1 A Yeah.

2 Q From --

3 A From the actual client. From Star.

4 Q Okay. Oh, from Star. Okay.

5 A Yeah.

6 Q And this would be something -- these types
7 of schedules would be the ones that you and your
8 coworkers would review and check for accuracy and
9 irregularities. Correct?

10 MS. FITZGERALD: Objection.

11 THE WITNESS: Correct.

12 BY MR. LABUDA:

13 Q Okay.

14 And in terms of the handwriting
15 that's on it, would this be something that you and
16 your coworkers would typically do in terms of making
17 notations on the schedules when there was some type
18 of question that you had?

19 MS. FITZGERALD: Objection.

20 THE WITNESS: Correct.

21 BY MR. LABUDA:

22 Q Okay. And then along with the handwriting
23 that would reference some type of question that you
24 had, if there was backup required to establish that
25 this was an okay transaction, that would go along

Michael Corrigan
October 04, 2022

1 Q Okay. Would there be like a designated
2 folder for Star?

3 A That I can't recall.

4 Q Okay.

5 A Yeah.

6 Q Or, I mean, were they segregated in terms of
7 inside the computer system by dealership?

8 A I mean, I can't -- I can't recall. I
9 mean, I'm not -- I can't recall specifically what
10 the -- you know, the folders, if there were folders
11 created, how they were set up. I can't recall
12 that --

13 Q Okay.

14 A -- from ten years ago.

15 Q Yeah, got it. Fair enough.

16 A Yeah.

17 Q So the scanning that you did, was that done
18 at the clients' offices or was that at Voynow's
19 offices?

20 A I recall like at the actual office in
21 Voynow.

22 Q At Voynow's offices.

23 A Yeah.

24 Q Okay.

25 And then do you have any

Michael Corrigan
October 04, 2022

1 BY MR. LABUDA:

2 Q Okay.

3 A But, yeah, I mean, some of this stuff
4 I did with them.

5 Q Okay. Including the audit, hyphen,
6 responsible for inventory?

7 A Yeah. I mean, I recall the
8 inventory. I don't recall doing the -- like the tax
9 returns for them.

10 Q Okay. And then the bottom section, "Worked
11 as a team at client, then" -- what's that word?

12 A Yeah, it's brought our findings back
13 to the office.

14 Q Oh, "brought our findings back to office".
15 Randy review and provided financial report to
16 client.

17 MS. FITZGERALD: Final report.

18 THE WITNESS: Consolidated.

19 BY MR. LABUDA:

20 Q Final report to client. Parentheses,
21 consolidated.

22 A Yeah.

23 Q Okay. And that was basically the process
24 for finishing up the audit for the client --

25 A Correct.

Michael Corrigan
October 04, 2022

1 know, to Randy or whatever, and then he
2 would have to talk to the manager or
3 whatever at that time, so.

4 BY MR. LABUDA:

5 Q Right. But if it ultimately turned out that
6 that car was missing it was on the report or
7 schedule, that would affect the balance --

8 A Yeah.

9 Q -- sheet. Correct?

10 A Yeah.

11 MS. FITZGERALD: Objection.

12 BY MR. LABUDA:

13 Q The other question I have is, did Randy or
14 any of your coworkers reference or refer to these
15 trips that you had been to dealerships as audit
16 reviews or anything like that?

17 A No. I mean, basically our offseason
18 was kind of called like an audit, you know, or --
19 and, I mean, that's the audit services that we
20 provided to our clients. I mean, that was what it
21 was kind of called, so.

22 Q Okay. So when you would go to a client in
23 the offseason, like over the summer --

24 A Yeah.

25 Q -- generally it was referred to amongst the

Michael Corrigan
October 04, 2022

1 Voynow employees as audit services?

2 A Correct.

3 Q Okay.

4 MR. LABUDA: All right, thank you.

5 THE WITNESS: Yeah.

6 * * *

7 EXAMINATION

8 * * *

9 BY MS. FITZGERALD:

10 Q You don't recall any occasion where whenever
11 you were checking the schedules of vehicles and VIN
12 numbers of any occasion where a vehicle was ever
13 missing?

14 A Correct.

15 Q Okay. So when you answered questions about
16 whether there could be an impact on a balance sheet,
17 that wasn't something that you ever observed.

18 A No, I don't recall observing that,
19 no.

20 Q Okay. And you referenced that during
21 offseason --

22 A Um-hmm.

23 Q When you refer to offseason, are you
24 referring to the tax season?

25 A Yeah, offseason. Not tax season, so.